

**EFFECTIVE**

April 1, 2020.

**Subject(s)****State Emergency Relief (ERM) 301, Energy Services****Sales Tax on Deliverable Fuels**

Most payments for deliverable fuels are subject to sales tax. The only Michigan Department of Health and Human Services (MDHHS) payments for deliverable fuels under SER that are not subject to sales tax are those for clients who have their delivery pre-authorized with the DHS-849, Authorization/Invoice.

Be sure the provider has their copy of the DHS-849 before they provide the service.

*Reason:* Policy clarification

**MANUAL  
MAINTENANCE  
INSTRUCTIONS**

**Changed Items ...**

[ERM 301](#)